



Internal Carbon Pricing

2025-26



Internal carbon pricing

Coforge has introduced an **internal carbon price of approximately US\$18 per tCO₂e** based on an **implicit pricing approach**, which reflects the actual cost incurred by the Company in reducing its GHG emissions. Under this approach, the ICP is derived from investments made in emission reduction initiatives and represents the cost of abatement across operations.

The ICP is applied to **Scope 1 and Scope 2 emissions within the Company's operational control**, ensuring that climate considerations are embedded in operational and investment decisions. The pricing reflects expenditures on key initiatives such as renewable energy adoption, energy efficiency improvements, and infrastructure upgrades that contribute to measurable emissions reductions. This mechanism is **embedded across key business processes** and serves as a strategic tool to assess the effectiveness of decarbonisation efforts and guide resource allocation. It is **integrated into financial and operational decision-making processes**, including capital allocation, infrastructure planning, and investment in low-carbon technologies. It supports evaluation of initiatives based on both cost and carbon impact, enabling more informed decision-making and encouraging adoption of energy-efficient and low-emission solutions.

The key objectives of this approach are to

- Support **cost-benefit analysis** of sustainability initiatives by assessing the cost per tonne of emissions reduced.
- Drive **energy efficiency improvements** through targeted investments in infrastructure and operations.
- Facilitate **low-carbon investment decisions** by prioritising initiatives with higher emissions reduction impact.
- Enable identification of **carbon reduction opportunities** across facilities, IT infrastructure, and operations.
- Strengthen integration of **climate considerations into business planning and financial decision-making**.
- Support long-term **decarbonisation planning and resource allocation** aligned with business growth.





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